

Chapter 40

Rubber and articles thereof

Notes.

1. Except where the context otherwise requires, throughout the Nomenclature the expression "rubber" means the following products, whether or not vulcanised or hard: natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, synthetic rubber, factice derived from oils, and such substances reclaimed.
2. This Chapter does not cover:
 - (a) Goods of Section XI (textiles and textile articles);
 - (b) Footwear or parts thereof of Chapter 64;
 - (c) Headgear or parts thereof (including bathing caps) of Chapter 65;
 - (d) Mechanical or electrical appliances or parts thereof of Section XVI (including electrical goods of all kinds), of hard rubber;
 - (e) Articles of Chapter 90, 92, 94 or 96; or
 - (f) Articles of Chapter 95 (other than sports gloves, mittens and mitts and articles of headings 40.11 to 40.13).
3. In headings 40.01 to 40.03 and 40.05, the expression "primary forms" applies only to the following forms:
 - (a) Liquids and pastes (including latex, whether or not pre-vulcanised, and other dispersions and solutions);
 - (b) Blocks of irregular shape, lumps, bales, powders, granules, crumbs and similar bulk forms.
4. In Note I to this Chapter and in heading 40.02, the expression "synthetic rubber" applies to:
 - (a) Unsaturated synthetic substances which can be irreversibly transformed by vulcanisation with sulphur into non-thermoplastic substances which, at a temperature between 18°C and 29°C, will not break on being extended to three times their original length and will return, after being extended to twice their original length, within a period of five minutes, to a length not greater than one and a half times their original length. For the purposes of this test, substances necessary for the cross-linking, such as vulcanising activators or accelerators, may be added; the presence of substances as provided for by Note 5 (B) (ii) and (iii) is also permitted. However, the presence of any substances not necessary for the cross-linking, such as extenders, plasticisers and fillers, is not permitted;
 - (b) Thioplasts (TM); and
 - (c) Natural rubber modified by grafting or mixing with plastics, depolymerised natural rubber, mixtures of unsaturated synthetic substances with saturated synthetic high polymers provided that all the above-mentioned products comply with the requirements concerning vulcanisation, elongation and recovery in (a) above.
5. (A) Headings 40.01 and 40.02 do not apply to any rubber or mixture of rubbers which has been compounded, before or after coagulation, with:
 - (i) vulcanising agents, accelerators, retarders or activators (other than those added for the preparation of pre-vulcanised rubber latex);
 - (ii) pigments or other colouring matter, other than those added solely for the purpose of identification;

- (iii) plasticisers or extenders (except mineral oil in the case of oil-extended rubber), fillers, reinforcing agents, organic solvents or any other substances, except those permitted under (B);
- (B) The presence of the following substances in any rubber or mixture of rubbers shall not affect its classification in heading 40.01 or 40.02, as the case may be, provided that such rubber or mixture of rubbers retains its essential character as a raw material:
 - (i) emulsifiers or anti-tack agents;
 - (ii) small amounts of breakdown products of emulsifiers;
 - (iii) very small amounts of the following: heat-sensitive agents (generally for obtaining thermosensitive rubber latexes), cationic surface-active agents (generally for obtaining electro-positive rubber latexes), antioxidants, coagulants, crumbling agents, freeze-resisting agents, peptisers, preservatives, stabilisers, viscosity-control agents, or similar special- purpose additives.

Explanatory remarks to Chapter 40

1. The importation of parts and supplies used by the health and medical sector is subject to the approval of the Ministry of Health, Treatment and Medical Education.
2. The importation of teats and caps and articles for hygienic and protective purposes is subject to the approval of the Ministry of Health, Treatment and Medical Education.
3. Various tyres covered by sub-headings 4011 61 90, 4011 62 90, 4011 63 90, 4011 69 90, 4011 92 90, 4011 93 90, 4011 94 90 and 4011 99 90 which are not manufactured domestically shall be as per the list announced by the Ministry of Industries and Mines.

| Heading, Subheading No. | Description | Import Duties (%) | SUQ | Remarks |
|-------------------------------|---|-------------------------|-----|---------|
| 4001 | Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip. | | | |
| 4001 10 00 | - Natural rubber latex, whether or not pre-vulcanised - Natural rubber in other forms: | 4 | Kg | |
| 4001 21 00 | -- Smoked sheets | 4 | Kg | |
| 4001 22 00 | -- Technically specified natural rubber (TSNR) | 4 | Kg | |
| 4001 29 00 | -- Other | 4 | Kg | |
| 4001 30 00 | - Balata, gutta-percha, guayule, chicle and similar natural gums | 4 | Kg | |
| 4002 | Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading 40.01 with any product of this heading, in primary forms or in plates, sheets or strip. | | | |
| | - Styrene-butadiene rubber (SBR); carboxylated styrene-butadiene rubber (XSBR): | | | |
| 4002 11 00 | -- Latex | 4 | Kg | |
| 4002 19 00 | -- Other | 4 | Kg | |
| 4002 20 00 | - Butadiene rubber (BR) - Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene- rubber (CIIR or BIIR): | 4 | Kg | |
| 4002 31 00 | -- Isobutene-isoprene (butyl) rubber (IIR) | 4 | Kg | |
| 4002 39 00 | -- Other | 4 | Kg | |
| | - Chloroprene (chlorobutadiene) rubber (CR): | | | |
| 4002 41 00 | -- Latex | 4 | Kg | |
| 4002 49 00 | -- Other | 4 | Kg | |
| | - Acrylonitrile-butadiene rubber (NBR): | | | |
| 4002 51 00 | -- Latex | 4 | Kg | |
| 4002 59 00 | -- Other | 4 | Kg | |
| 4002 60 00 | - Isoprene rubber (IR) | 4 | Kg | |
| 4002 70 00 | - Ethylene-propylene-non-conjugated diene rubber (EPDM) | 4 | Kg | |
| 4002 80 00 | - Mixtures of any product of heading 40.01 with any product of this heading - Other: | 4 | Kg | |
| 4002 91 00 | -- Latex | 4 | Kg | |
| 4002 99 00 | -- Other | 4 | Kg | |
| 4003 00 00 | Reclaimed rubber in primary forms or in plates, sheets or strip. | 15 | Kg | |
| 4004 00 00 | Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom. | 20 | Kg | |
| 4005 | Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip. | | | |
| 4005 10 00 | - Compounded with carbon black or silica | 15 | Kg | |
| 4005 20 00 | - Solutions; dispersions other than those of subheading 4005.10 - Other: | 15 | Kg | |
| 4005 91 00 | -- Plates, sheets and strip | 10 | Kg | |
| 4005 99 00 | -- Other | 15 | Kg | |
| 4006 | Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber. | | | |
| 4006 10 00 | - "Camel-back" strips for retreading rubber tyres | 10 | Kg | |
| 4006 90 | - Other | | Kg | |
| 4006 90 10 | ---- Parts and supplies used by the health and medical sector | 4 | | |
| 4006 90 90 | ---- Other | 25 | | |

| Heading, Subheading No. | Description | Import Duties (%) | SUQ | Remarks |
|-------------------------------|--|-------------------------|-----|---------|
| 4007 00 00 | Vulcanised rubber thread and cord. | 15 | Kg | |
| 4008 | Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber. | | | |
| | - Of cellular rubber: | | | |
| 4008 11 | -- Plates, sheets and strip | | Kg | |
| 4008 11 10 | ---- Floorcovering | 40 | | |
| 4008 11 90 | ---- Other | 15 | | |
| 4008 19 00 | -- Other | 15 | Kg | |
| | - Of non-cellular rubber: | | | |
| 4008 21 | -- Plates, sheets and strip | | Kg | |
| 4008 21 10 | ---- Floorcovering | 40 | | |
| 4008 21 90 | ---- Other | 10 | | |
| 4008 29 00 | -- Other | 15 | Kg | |
| 4009 | Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges). | | | |
| | - Not reinforced or otherwise combined with other materials: | | | |
| 4009 11 00 | -- Without fittings | 15 | Kg | |
| 4009 12 00 | -- With fittings | 15 | Kg | |
| | - Reinforced or otherwise combined only with metal: | | | |
| 4009 21 00 | -- Without fittings | 15 | Kg | |
| 4009 22 00 | -- With fittings | 15 | Kg | |
| | - Reinforced or otherwise combined only with textile materials: | | | |
| 4009 31 00 | -- Without fittings | 15 | Kg | |
| 4009 32 00 | -- With fittings | 15 | Kg | |
| | - Reinforced or otherwise combined with other materials: | | | |
| 4009 41 00 | -- Without fittings | 15 | Kg | |
| 4009 42 00 | -- With fittings | 15 | Kg | |
| 4010 | Conveyor or transmission belts or belting, of vulcanised rubber. | | | |
| | - Conveyor belts or belting: | | | |
| 4010 11 00 | -- Reinforced only with metal | 40 | Kg | |
| 4010 12 00 | -- Reinforced only with textile materials | 40 | Kg | |
| 4010 19 00 | -- Other | 40 | Kg | |
| | - Transmission belts or belting: | | | |
| 4010 31 00 | -- Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm | 40 | Kg | |
| 4010 32 00 | -- Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm | 40 | Kg | |
| 4010 33 00 | -- Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm | 40 | Kg | |
| 4010 34 00 | -- Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm | 40 | Kg | |
| 4010 35 00 | -- Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm | 40 | Kg | |
| 4010 36 00 | -- Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm | 40 | Kg | |
| 4010 39 00 | -- Other | | | |
| 4010 39 10 | ---- Texturizing aprons with 1-3.5 mm thickness and 22-200 mm with Ring-shaped or open-shaped | 10 | Kg | |

| Heading, Subheading No. | Description | Import Duties (%) | SUQ | Remarks |
|-------------------------------|--|-------------------------|-----|---------|
| 4010 39 90 | ---- Other | 40 | Kg | |
| 4011 | New pneumatic tyres, of rubber. | | | |
| 4011 10 00 | - Of a kind used on motor cars (including station wagons and racing cars) | 50 | U | |
| 4011 20 00 | - Of a kind used on buses or lorries | 30 | U | |
| 4011 30 00 | - Of a kind used on aircraft | 4 | U | |
| 4011 40 00 | - Of a kind used on motorcycles | 50 | U | |
| 4011 50 00 | - Of a kind used on bicycles | 50 | U | |
| | - Other, having a "herring-bone" or similar tread: | | | |
| 4011 61 | -- Of a kind used on agricultural or forestry vehicles and machines | | U | |
| 4011 61 10 | ---- Having similar domestic production | 30 | | |
| 4011 61 90 | ---- Other | 4 | | |
| 4011 62 | -- Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61cm | | U | |
| 4011 62 10 | ---- Having similar domestic production | 30 | | |
| 4011 62 90 | ---- Other | 4 | | |
| 4011 63 | -- Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm | | U | |
| 4011 63 10 | ---- Having similar domestic production | 30 | | |
| 4011 63 90 | ---- Other | 4 | | |
| 4011 69 | -- Other | | U | |
| 4011 69 10 | ---- Having similar domestic production | 45 | | |
| 4011 69 90 | ---- Other | 10 | | |
| | - Other: | | | |
| 4011 92 | -- Of a kind used on agricultural or forestry vehicles and machines | | U | |
| 4011 92 10 | ---- Having similar domestic production | 30 | | |
| 4011 92 90 | ---- Other | 4 | | |
| 4011 93 | -- Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm | | U | |
| 4011 93 10 | ---- Having similar domestic production | 30 | | |
| 4011 93 90 | ---- Other | 4 | | |
| 4011 94 | -- Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61cm | | U | |
| 4011 94 10 | ---- Having similar domestic production | 30 | | |
| 4011 94 90 | ---- Other | 4 | | |
| 4011 99 | -- Other | | U | |
| 4011 99 10 | ---- Having similar domestic production | 30 | | |
| 4011 99 90 | ---- Other | 4 | | |
| 4012 | Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber. | | | |
| | - Retreaded tyres: | | | |
| 4012 11 00 | -- Of a kind used on motor cars (including station wagons and racing cars) | 65 | U | |
| 4012 12 00 | -- Of a kind used on buses or lorries | 65 | U | |
| 4012 13 00 | -- Of a kind used on aircraft | 4 | U | |
| 4012 19 00 | -- Other | 65 | U | |
| 4012 20 00 | - Used pneumatic tyres | 65 | U | |
| 4012 90 00 | - Other | 65 | Kg | |
| 4013 | Inner tubes, of rubber. | | | |
| 4013 10 00 | - Of a kind used on motor cars (including station wagons and racing cars), buses or lorries | 30 | U | |
| 4013 20 00 | - Of a kind used on bicycles | 30 | U | |
| 4013 90 | - Other | | U | |
| 4013 90 10 | ---- Used on aircraft | 4 | | |

| Heading, Subheading No. | Description | Import Duties (%) | SUQ | Remarks |
|-------------------------------|---|-------------------------|-----|---------|
| 4013 90 20 | ---- Inner tubes used on motorcycles | 30 | | |
| 4013 90 90 | ---- Other | 30 | | |
| 4014 | Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber. | | | |
| 4014 10 00 | - Sheath contraceptives | 25 | Kg | |
| 4014 90 00 | - Other | 10 | Kg | |
| 4015 | Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber other than hard rubber. | | | |
| | - Gloves, mittens and mitts: | | | |
| 4015 11 00 | -- Surgical | 35 | Kg | |
| 4015 19 | -- Other | | Kg | |
| 4015 19 10 | ---- Household type | 65 | | |
| 4015 19 20 | ---- Medical examination | 35 | | |
| 4015 19 30 | ---- Workers and industrial | 65 | | |
| 4015 19 90 | ---- Other | 65 | | |
| 4015 90 00 | - Other | 15 | Kg | |
| 4016 | Other articles of vulcanised rubber other than hard rubber. | | | |
| 4016 10 | - Of cellular rubber | | Kg | |
| 4016 10 10 | ---- Parts and supplies used by health and medical sector | 20 | | |
| 4016 10 90 | ---- Other | 40 | | |
| | - Other: | | | |
| 4016 91 00 | -- Floor coverings and mats | 40 | Kg | |
| 4016 92 00 | -- Erasers | 50 | Kg | |
| 4016 93 00 | -- Gaskets, washers and other seals | 40 | Kg | |
| 4016 94 00 | -- Boat or dock fenders, whether or not inflatable | 50 | Kg | |
| 4016 95 00 | -- Other inflatable articles | 50 | Kg | |
| 4016 99 | -- Other | | Kg | |
| 4016 99 10 | ---- Aprons used in the textile industry (of a width of 25 cm or more) | 10 | | |
| 4016 99 20 | ---- Bladder supplies used by the health and medical sector | 4 | | |
| 4016 99 30 | ---- Parts and supplies used by the health and medical sector | 20 | | |
| 4016 99 40 | ---- Envelopes and bladders (tubes used in ovens) | 4 | | |
| 4016 99 50 | ---- Texturizing cots with 18-51mm internal diameter and 28-90mm external diameter with or without aluminum ring. | 10 | | |
| 4016 99 60 | ---- Lead rubber bearings. | 4 | | |
| 4016 99 90 | ---- Other | 40 | | |
| 4017 00 | Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber. | | | |
| 4017 00 10 | ---- Vulcanised ebonite in the form of masses, slabs, sheets or strips, rods, profiles or tubes, waste, dust and parings | 15 | | |
| 4017 00 90 | ---- Other | 40 | Kg | |